# Economic performance in Peru: Focus on the leading departments in fiscal contribution

**Desempeño económico en Perú: Focalización en los departamentos líderes en contribución fiscal**

JULCA-GARCÍA, Paola C.[1]
PALOMINO-FLORES, Javier V.[2]
SARAVIA-RAMOS, Giuliana D.P.[3]
PONCE-YACTAYO, Dora L.[4]

**Abstract**
This study descriptively analyzes the economic performance of Peru's top fiscal-contributing departments and explores key variables explaining their differences and impact on the economy. Based on 2021 data from INEI's Economic Census, with 1.901.309 company records, results show that the commercial sector leads in fiscal contribution. Tumbes (69,2%), Piura (69%), Ica (66,8%), Loreto (66,8%), and Callao (65,3%) are the top provinces, highlighting the business sector's crucial role in tax revenue generation.
**Key words:** fiscal contribution, secondary data, economic performance, tax collection

**Resumen**
Este estudio analiza descriptivamente el desempeño económico de los principales departamentos de Perú en contribución fiscal y explora las variables clave que explican sus diferencias y su impacto en la economía. Basado en datos de 2021 del Censo Económico del INEI, con 1.901.309 registros de empresas, los resultados muestran que el sector comercial lidera en contribución fiscal. Tumbes (69,2%), Piura (69%), Ica (66,8%), Loreto (66,8%) y Callao (65,3%) son las principales provincias, destacando el papel crucial del sector empresarial en la generación de ingresos tributarios.
**Palabras clave:** contribución fiscal, datos secundarios, desempeño económico y recaudación tributaria

## 1. Introduction

In the context of developing economies, regional disparities in terms of fiscal contribution and economic development are strongly linked to factors such as globalization, unequal access to international markets, and foreign direct investment. Although globalization has facilitated the integration of local economies into global value chains, not all regions benefit equally. More industrialized urban centers, or those with better infrastructure and connectivity, attract higher levels of foreign direct investment in addition to exports. In

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1 Universidad Autónoma del Perú - pjulcag@autonoma.edu.pe
2 Universidad Autónoma del Perú - jpalominof15@autonoma.edu.pe
3 Universidad César Vallejo; Universidad Autónoma del Perú - dsaraviara@ucvvirtual.edu.pe; gsaraviar@autonoma.edu.pe
4 Universidad César Vallejo; Universidad Autónoma del Perú - dlourdespy@ucvvirtual.edu.pe; dponcey@autonoma.edu.pe

contrast, peripheral or rural regions, with lower economic and technological development, are excluded from these opportunities (Contreras, 2020; Rodríguez-Pose, 2021).

Globally, uneven economic growth between regions within the same country is a recurring challenge that affects both developed and emerging economies. Recent studies have shown that fiscal contribution is concentrated in urban areas with high levels of industrialization, while rural regions or those with low population density face delays in their economic development. This phenomenon is evident in countries like Brazil and Mexico, where urban centers dominate economic and fiscal activity, generating imbalances in regional development (Sant'Anna *et al*., 2019). Globalization and urbanization processes have intensified this trend, posing challenges for governments in terms of fiscal equity and inclusive development.

When looking at international experiences, countries such as Germany and Canada stand out for having successfully mitigated internal fiscal disparities through policies of fiscal decentralization and the promotion of regional development. These policies have proven effective in reducing economic gaps between regions and fostering more balanced growth (Krugman, 2020).

In Peru, this issue is also evident in cities such as Lima and other regional capitals, with access to seaports and international air connections, are better positioned to export goods and attract investment for industrial and commercial projects. Meanwhile, more remote regions or those with limited infrastructure in transportation, education, and technology rely on smaller-scale local economies, which limits their ability to contribute significantly to the treasury. This concentration of fiscal resources in the more developed departments exacerbates economic and social disparities, affecting social cohesion and balanced national development (Mejía *et al*., 2023; Ramírez, 2024; Briceño, 2022; Simón *et al*., 2023).

According to statistics, departments such as Lima, Arequipa, Áncash, Moquegua, and Cusco stand out for their high fiscal contribution, while other regions like Apurímac, Huancavelica, and Loreto register significantly lower contributions. Despite government efforts, such as the Regional Compensation Fund (FONCOR), disparities persist, affecting Peru's ability to achieve inclusive and sustainable economic growth (Ministry of Economy and Finance [MEF], 2022).

Law N°27680, issued by the Congress of the Republic of Peru, known as the "Fiscal Decentralization Law," establishes the legal framework for the decentralization of financial resources and the promotion of balanced economic development across regions. The objective of this law is to increase the fiscal autonomy of regional and local authorities by granting them greater responsibility in tax collection and administration. This regulation has had a significant impact on the economic performance of sectors leading in tax contributions and has provided incentives to economically stronger regions, such as Lima and Arequipa, to strengthen their tax structures and generate more tax revenue. However, the law also poses challenges in terms of fiscal equity, as economically less developed sectors face difficulties in collecting tax contributions, which may exacerbate economic disparities between the country's regions. Analyzing the fiscal performance of these sectors allows us to assess the success of fiscal decentralization and its capacity to reduce regional inequality in Peru.

In a study on the relationship between taxes and public spending in developing countries, Gupta (2007) found a significant positive relationship between the two variables. The research focused on analyzing how tax increases have a direct impact on the government's ability to invest in infrastructure and provide essential public services. Using econometric methods based on data from several developing countries, Gupta shows that when governments seek to increase fiscal efficiency, it not only contributes to macroeconomic stability but can also be enhanced through investments in education, health, and transportation. However, he also highlighted the limitations these countries face, such as high levels of economic informality and low institutional capacity, which reduce tax efficiency and, consequently, public spending.

Gil and Zapata (2017) studied tax behavior from a social and cultural perspective and highlighted the importance of promoting a strong tax culture in today's society. The authors explained that raising citizens' awareness of the

role of taxes and their benefits is crucial for the development of a sustainable and fair economy. They also emphasized the need to strengthen transparency and trust in tax institutions, as many citizens tend to evade tax payments, believing that public resources are used in a corrupt or inefficient manner.

In this context, the present study aims to descriptively analyze the economic performance of the leading departments in fiscal contribution in Peru, evaluating the key variables that explain these disparities and their impact on the national economy. The goal is not only to identify the most dynamic departments in terms of tax collection but also to assess their role in the context of the country's sustained economic growth, providing valuable information for the formulation of public policies that promote more inclusive and equitable growth.

## 1.1. Literature review

Economic performance and tax collection can be explained through various economic theories. The Solow-Swan model highlights the importance of capital, population growth, and technological progress for sustained development, while endogenous growth theories emphasize the role of human capital and innovation (Ibarra, 2018). Keynesian theory points to the significance of aggregate demand and the use of expansionary fiscal policies during recessions to stimulate the economy (Preciado and Prado, 2021). In contrast, supply-side theory and the Laffer curve suggest that reducing taxes can incentivize production (Herrera *et al.*, 2022).

The theory of optimal taxation seeks to maximize tax revenue while minimizing economic distortions and ensuring equity (Gómez, 2010). Additionally, institutional development is crucial for economic and fiscal efficiency, as strong institutions promote tax compliance. Fiscal federalism addresses the decentralization of resource management, although it can generate regional inequalities (Rezzoagli, 2019). Finally, fiscal competition among governments can attract investments but may also reduce tax revenues if pursued excessively. Fiscal policies play a key role in income redistribution and social welfare, using taxes to reduce inequalities through transfers and social programs (Salassa, 2021; Suárez, 2022).

**Economic performance**

It refers to an economy's capacity to generate growth, development, and prosperity in a sustained manner, considering not only the increase in the production of goods and services but also the efficiency with which available resources are used, the equity in the distribution of benefits, and long-term sustainability (Ojeda *et al.*, 2021; Suárez, 2010; Zepeda, 2016; Llada, 2021).

One of the main ways to measure economic performance is through economic growth, which reflects the increase in the total production of an economy over a given period. This growth can be driven by capital accumulation, improvements in human capital, technological advancements, or increases in productive efficiency. An increase in productivity indicates greater efficiency in the use of labor and capital, which directly contributes to better economic performance (Coronel *et al.*, 2021; Léon-Mendoza, 2019; Varona-Castillo and Gonzales-Castillo, 2021).

Employment is a variable for evaluating economic performance, a healthy economy should be able to create enough jobs to meet labor demand. High levels of employment reflect good utilization of human resources, while unemployment indicates that the economy is not fully leveraging its productive capacity, which negatively affects both economic growth and societal well-being (Garavito, 1999; Mesa and Posada, 1981).

Good economic performance is also evaluated by how its benefits are distributed among the population. Growth that does not translate into improvements in the standard of living for all social groups generates tensions and affects social cohesion. Economies with high levels of inequality often face challenges in sustaining long-term growth, as the exclusion of large sectors of the population limits their ability to contribute to economic development (Guerra *et al.*, 2019; Calvo, 2022; Andrade *et al.*, 2021).

Taxes are an important component of the economic activity of any country, as they provide the necessary resources to finance public spending and promote development. In the case of Peru, fiscal challenges and opportunities vary considerably across sectors (Quilia *et al.*, 2023).

The link between taxes and economic growth has been widely discussed in economic literature. Roca's (2023) research showed that a country's ability to generate revenue through taxes is directly related to its capacity to invest in infrastructure, education, and healthcare, which in turn contribute to long-term growth. This relationship is evident in Latin American countries, where taxation has proven to be an essential tool for macroeconomic stability (Morante *et al.*, 2024).

Taxes in Peru not only affect macroeconomic indicators but also have significant consequences at the regional level. According to the National Customs and Tax Administration (SUNAT), the departments of Lima, Arequipa, and Cusco are the main contributors to the Ministry of Finance and represent a significant portion of the country's total tax revenues (SUNAT, 2023). This geographic concentration of tax collection highlights the economic differences between national industries and their relationship with regional production structures (Ancco *et al.*, 2023).

Law N° 27783, the Organic Law of Decentralization, establishes the basic principles and mechanisms of decentralization in Peru, promoting a balanced distribution of competencies and resources between the central government, regional governments, and local governments. The purpose of the law is to foster the integral economic development of various regions of the country, including the fiscal and financial autonomy of local governments. Regarding the economic indicators of leading sectors in terms of fiscal investment, such as Lima, Arequipa, and La Libertad, the decentralization framework promotes greater capacity to manage and utilize local resources, thereby increasing their contribution to the economy. However, the law also exposed the challenges of decentralization, as financially weaker regions struggle to improve tax collection and attract investment. This creates a significant gap in economic performance between the leading and less developed sectors. In this sense, the law highlights the need to strengthen mechanisms for fiscal equality and resource distribution to promote more inclusive and homogeneous development throughout the country.

Tax culture is considered a key factor influencing tax compliance. Álava *et al.*, (2024) emphasize that strengthening tax culture can have a positive impact on tax collection, suggesting that education and awareness about the importance of tax compliance are essential for improving tax revenue. Rivero (2023) also supports this claim, stating that cultural differences can affect tax morale and, in turn, tax compliance. In a study conducted in the municipality of the province of Puno, Pérez *et al.*, (2023) found a significant relationship between tax awareness and municipal taxes, suggesting that a higher level of tax awareness may lead to better tax collection. This finding underscores the importance of implementing tax education programs to foster a culture of compliance.

**Regional tax contribution and economic inequalities**

Tax differences at the regional level are also analyzed. Recent studies have shown that provinces with higher levels of industrialization and development, such as Lima and Arequipa, concentrate most of the public tax revenues (Lezama *et al.*, 2023). These differences reflect disparities in regional economic development, which call for more equitable fiscal policies to promote uniform development across the country.

Additionally, it has been observed that regions with higher economic investment are also the ones receiving greater investment in infrastructure and education, thus creating a more sustainable cycle of economic development (Loza, 2022). However, other sectors with lower economic investment, such as Puno or the Amazon region, face significant difficulties in attracting public and private investment, leading to chronic underdevelopment in these areas.

Administration also plays a crucial role in tax collection. Ventura and Valladares (2023) concluded that the interpersonal skills of government officials in the province of Huamanga are positively related to performance in

property tax inspection and collection. This suggests that training in interpersonal and communication skills can improve tax efficiency. On the other hand, Puerta *et al*., (2021) pointed out that administrative instability in public institutions reduces property tax collection, negatively impacting the most vulnerable communities. This study highlights the need to strengthen the administrative capacity of local governments to improve tax collection and ensure the provision of quality public services.

**Challenges of Fiscal Efficiency in Peru**

Despite the importance of taxes in economic development, tax evasion remains a significant challenge in Peru. According to data from SUNAT, tax evasion reaches a level close to 30% of the gross domestic product (GDP), causing substantial damage to public finances (SUNAT, 2023). In this regard, recent studies emphasize the need to introduce more effective mechanisms to reduce tax evasion and increase tax efficiency, especially in key manufacturing sectors (Julca, 2022).

Tax evasion is another significant challenge affecting the tax system in Peru. Carrera *et al.*, (2023) argue that VAT evasion is related to the perceived risk of detection and the ability of tax authorities to monitor compliance. This phenomenon is particularly concerning given the substantial regional differences in tax administration.

# 2. Methodology

A study was conducted using existing data from the portal of the National Institute of Statistics and Informatics (INEI) of Peru, according to the 2022 National Economic Census corresponding to the 2021 fiscal year, the respondents were business owners, managers, administrators, and accountants, making this a secondary data analysis (Newman, 2014). The research design was non-experimental and retrospective, as the analysis was based on pre-existing data (Hulley et al., 2013).

The population sample consisted of 1.901.309 data points, with the units of analysis being companies from various sectors. Electronic forms were used as the measurement instrument, collected between April and July of 2022.

# 3. Results and discussion

The study sample consisted of 1.803.599 companies, of which 52,6% reported having a Tax Identification Number (RUC), 37,1% did not have one, and 10,3% were unaware of whether they possessed one. The informal operation of these companies directly impacts the government's ability to collect taxes and finance public spending. The regions with the highest proportion of companies with RUC include Lima, Arequipa, and La Libertad, which coincide with the most industrialized and urbanized areas of the country. In contrast, rural regions such as Huancavelica and Apurímac show lower levels of business formalization, highlighting economic disparities and the difficulties faced by companies in these areas to access the formal tax system.

The fact that 37,1% of companies are not formalized and 10,3% are unaware of their status highlights the magnitude of business informality in the country. This situation not only limits tax collection but also restricts growth opportunities for companies and their access to the benefits that formalization offers, such as credit or government support programs. In more developed regions like Lima and Arequipa, where the proportion of formalized companies is significantly higher, there is a correlation with their industrialization and urbanization, facilitating both compliance with tax obligations and participation in the formal economy.

On the other hand, in rural regions such as Huancavelica and Apurímac, low levels of formalization reflect the existence of structural barriers that hinder companies' access to formality. These barriers include a lack of infrastructure, limited access to markets, and insufficient information about the tax system. Informality in these areas contributes to perpetuating economic inequalities and limits development opportunities for both businesses and the region as a whole. The lack of awareness about the possession of a RUC by 10,3% of

companies indicates the need to implement tax education programs that promote greater awareness of the obligations and benefits of formalization.

The results in the table demonstrate a clear statistical relationship between business formalization and regional economic development. While the more industrialized regions manage to maintain a higher percentage of formalized companies that contribute to the treasury, rural areas, with lower economic development, lag behind in terms of formalization. (Table 1)

**Table 1**
Ownership of RUC

|  | OWNERSHIP OF RUC | | | Total |
|---|---|---|---|---|
|  | Has a RUC | Does not have RUC | Does not know RUC |  |
| Amazonas | 9009 | 7689 | 623 | 17321 |
| Ancash | 39775 | 27996 | 2837 | 70608 |
| Apurímac | 9911 | 9863 | 1697 | 21471 |
| Arequipa | 58039 | 41258 | 10096 | 109393 |
| Ayacucho | 14808 | 17392 | 2247 | 34447 |
| Cajamarca | 31044 | 21804 | 3983 | 56831 |
| Callao | 20902 | 21663 | 7849 | 50414 |
| Cusco | 36980 | 36983 | 7907 | 81870 |
| Huancavelica | 5789 | 6742 | 846 | 13377 |
| Huánuco | 19567 | 14424 | 1754 | 35745 |
| Ica | 27665 | 20822 | 3507 | 51994 |
| Junín | 48419 | 29734 | 10035 | 88188 |
| La libertad | 53879 | 43788 | 9547 | 107214 |
| Lambayeque | 35356 | 24825 | 5925 | 66106 |
| Lima | 366510 | 197996 | 89557 | 654063 |
| Loreto | 17640 | 14055 | 1157 | 32852 |
| Madre de dios | 8209 | 5579 | 2159 | 15947 |
| Moquegua | 6621 | 5591 | 1526 | 13738 |
| Pasco | 6913 | 5283 | 734 | 12930 |
| Piura | 39865 | 30197 | 5219 | 75281 |
| Puno | 24707 | 40007 | 7521 | 72235 |
| San Martín | 26021 | 17301 | 3241 | 46563 |
| Tacna | 18369 | 11163 | 3348 | 32880 |
| Tumbes | 7464 | 4419 | 1369 | 13252 |
| Ucayali | 14834 | 12321 | 1724 | 28879 |
|  | 948296 | 668895 | 186408 | 1803599 |

Note: Database of the V National Economic Census. (2022).

In Peru, the departments that register the highest fiscal contributions to the National Superintendency of Customs and Tax Administration (SUNAT) primarily come from the commercial sector, according to reported revenues. The departments that stand out the most in this regard are Tumbes (69,2%), Piura (69%), Ica (66,8%), Loreto (66,8%), and Callao (65,3%), indicating a strong commercial economic activity in these regions. These figures reflect the relevance of the trade sector within the economic structure of these areas, which play a crucial role in generating revenue for the state through collected taxes.

On the other hand, according to data from 2021, the departments leading in terms of the highest tax contributions are Áncash, Moquegua, Cusco, and Ica. This landscape reflects the influence of industrial and extractive sectors in these regions, particularly in areas such as mining and energy, which are major sources of

fiscal revenue. For instance, Áncash and Moquegua are characterized by their mining activities, while Cusco plays a significant role not only in the mining sector but also in tourism, an industry that contributes significantly to the regional economy.

The combination of regions with high fiscal contributions in both the commercial sector and the industrial and extractive sectors suggests that tax collection in Peru is strongly concentrated in key economic activities. In the case of departments with a significant reliance on commerce, such as Tumbes and Piura, it can be inferred that their capacity to generate fiscal revenue stems from a diversified economy, which facilitates business formalization and tax compliance.

In contrast, the departments that lead the list in terms of taxes collected, such as Ancash, Moquegua, and Cusco, demonstrate the preeminence of extractive sectors that significantly contribute to the public treasury. The high fiscal revenue in these areas also highlights the importance of implementing policies that promote the sustainable development of economic activities, maximizing the positive impact on local communities and overall economic growth (Figure 1).

**Fig. 1**
Taxes collected by departments in Peru
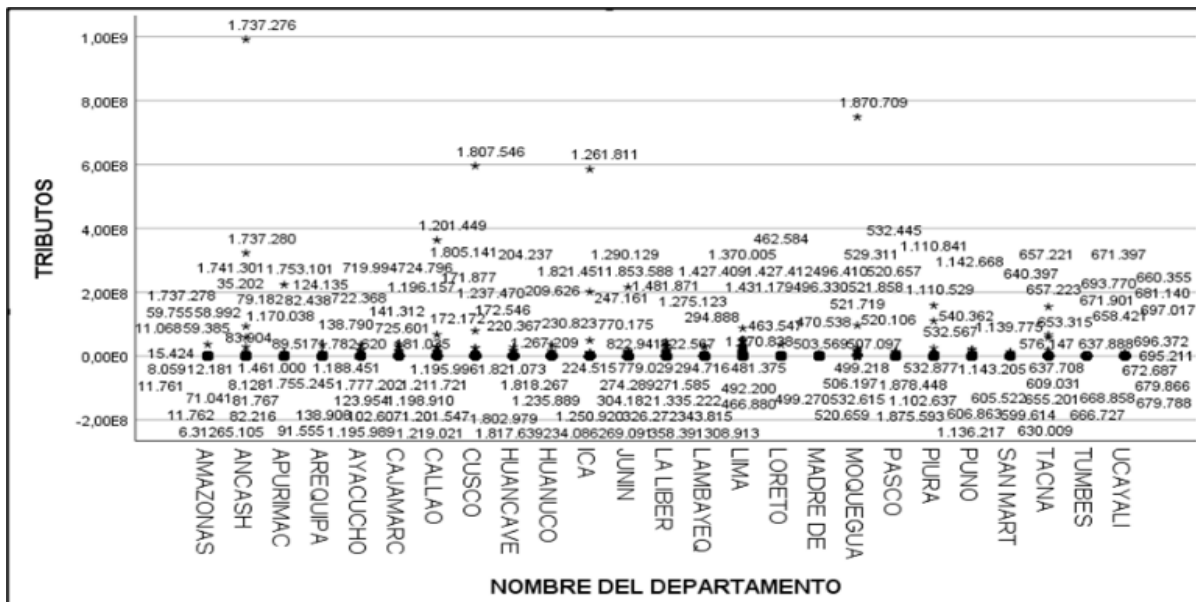


## 3.1. Discussion

Departments such as Lima, Arequipa, Áncash, Moquegua, and Cusco stand out for their significant contribution to fiscal revenues, which is directly related to their high levels of industrialization, urbanization, and diversified economic activity. Lima, in particular, emerges as the main contributor, reflecting its role as the economic and administrative center of the country. This phenomenon reaffirms the economic concentration in large cities, a situation that has been widely documented in the literature on regional disparities, as supported by (The Ministry of Economy and Finance [MEF], 2022).

The high fiscal contribution in these industrialized regions contrasts with the reality of other areas in the country, where the level of development is considerably lower.

Regarding the variables that explain this fiscal inequality, the results indicate that factors such as the level of business formalization, infrastructure, and the presence of key economic sectors are determinants. Departments

with a higher degree of formalization, such as Lima and Arequipa, contribute more significantly to the treasury, while more rural regions, such as Huancavelica or Loreto, where informality prevails, have a much more limited contributory capacity. This informality is a significant obstacle that not only affects the state's ability to collect taxes but also perpetuates regional inequalities by limiting businesses' access to services and supports that could foster their growth and formalization, as noted by (Mejía *et al.,* 2023; Ramírez, 2024; Briceño, 2022; Simón *et al.,* 2023).

On the other hand, the impact of fiscal contribution on the national economy is clearly concentrated in the more developed departments. Regions with higher fiscal contributions, such as Lima, Ancash, and Moquegua, are not only engines of revenue but also of key sectors such as mining, energy, and tourism. In this sense, mining in regions like Ancash and Moquegua plays an essential role in the Peruvian economy, while sectors like commerce in regions such as Piura and Tumbes demonstrate how economic diversification and business formalization contribute to greater fiscal revenue and more sustained economic growth.

Finally, the results highlight the importance of implementing public policies aimed at reducing these regional disparities. A focus on the formalization of businesses in rural areas, through educational programs and infrastructure improvement, could increase participation in the formal economy, enhancing fiscal revenue in currently lagging areas. Furthermore, incentivizing economic diversification in less industrialized regions could increase their fiscal contribution and help close the development gap between different departments. The combination of these approaches could be key to promoting more inclusive economic growth in the country.

The mentioned departments stand out for their economic and commercial contributions, as evidenced by the data reported in the 2022 survey regarding the monetary amount of taxes, with commerce being an influential factor in tax collection. In this regard, Gupta (2007) established the existence of a positive and significant relationship between tax collection and public spending in developing countries, as an increase in fiscal revenue allows for greater investment in infrastructure and public services. Gil and Zapata (2017) indicated that it is important to develop a tax culture in which citizens become aware of and responsibly assume their tax obligations, as this ultimately benefits the community. Additionally, a study conducted by Soria *et al.,* (2022) indicated that a country's economy is strongly influenced by punctuality and responsibility in tax payments. Chávez *et al.,* (2023) noted that it is essential to disseminate information about collected taxes and how they will be invested to generate trust among taxpayers.

## 4. Conclusions

The departments with the highest levels of business formalization are also the ones that contribute the most to the treasury, indicating the importance of implementing policies that promote formalization in less developed regions. This would not only increase tax revenue but also contribute to a more equitable development among the different areas of the country.

The disparities in fiscal contribution between regions reflect an unequal economic performance, where the more developed areas, with better infrastructure and access to markets, are the ones making the largest contributions. This situation highlights the need to invest in infrastructure, promote regional economic development, and implement policies that encourage business formalization and inclusive growth.

Commerce, as an economic engine in key regions, plays a significant role in tax collection. The results highlight the importance of strengthening strategic sectors in areas with lower economic development in order to increase their participation in tax revenue.

The lack of business formalization in some regions constitutes an obstacle for improving economic performance and tax contribution. This challenge highlights the need for specific policies to promote formalization and strengthen fiscal education, particularly in areas with lower levels of it.

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